REVENUE DEPARTMENT.

CIRCULAR.

No. 10639—46, *dated 4th June* 1913.

It has been brought to the notice of the undersigned that there have been several irregularities in making payments out of permanent advances and imprest amounts held by the Deputy Commissioners and Amildars and in recouping and accounting for them. The following instructions are therefore laid down for the guidance of all officers of the Revenue Department who are entrusted with such advances:—

(1) Attention is invited to Note 2, Article 77, of the Civil Account Code, Volume I, whereby the responsibility for accounting for the amounts drawn out of the permanent advance is fixed on the officer entrusted with it.

(2) An acknowledgment of these advances whenever there is a transfer of charge should be sent to the Comptroller agreeably to Article 78, Civil Account Code, and the instructions contained in para 221 of the Mysore Treasury Manual. if the Officer to be relieved does not satisfactorily account for the advance held by him, the relieving officer incurs serious risk by signing the acknowledgment as a matter of course. He should generally satisfy himself that the whole amount of the advance is made over to him or that there are proper vouchers to enable him to recoup on bills the deficiency, if any.

(3) Officers holding permanent advances should recoup the amounts spent on bills *at least once a month* (*vide* Article 83, Civil Account Code).

(4) Advances sanctioned for a specific purpose should not be utilised for other purposes.

(5) No expenditure requiring the sanction of a higher authority should be ordinarily incurred before obtaining the sanction, but if such expenditure is incurred in emergent circumstances, bills requiring such sanction should not be withheld but submitted to higher authority for sanction or such orders as may be necessary.

(6) The Deputy Commissioners should see that bills submitted to them for sanction or countersignature are checked and passed within a reasonable time and in cases in which cheques have to be issued that they are issued without delay. If the bill requires correction it should be immediately returned therefor. On no account should a bill be retained in the Deputy Commissioner's Office longer than a week.

(7) The register of permanent advance should be maintained in the appended form and imprest cash book in the Municipal Imprest Cash Book form now in use in almost all the taluks. Particulars of amounts recouped, etc., should be noted against the original entry of expenditure.

(8) Care should be taken not to mix up the several advances and imprests. Each should be shown separately and the adjustments pertaining to each correctly noted.

Register of Permanent Advance of.....sanctioned amount Rs. 50.

Date	Serial No.	Particulars	Recoupments	Amount expended	Balance	Remarks
						Received by cheque No..... dated.....and adjusted against item No. (3). Recouped on 25th April 1912 by cheque No..... dated.....Adjusted by contingent bill drawn on 4th June 1912 and so on.

K. DORASWAMI IYER,
Revenue Commissioner.